BANKRUPTCY—PARTNERSHIP—ADMINISTERING ESTATE OF INSOLVENT PARTNER ENGAGED IN EXEMPT OCCUPATION.—Proceedings in involuntary bankruptcy were brought against the firm of A & B, the petition also praying an adjudication against the partners individually. It was shown that both partners, as well as the partnership, were insolvent, that an act of bankruptcy had been committed, and that A, the senior partner, was engaged chiefly in farming. *Held,* that the firm of A & B and partner, B, were properly adjudged bankrupts, and that while partner A was exempt from such adjudication in an involuntary proceeding because of his being engaged in an exempt occupation, his estate should nevertheless be administered by the trustee for the payment of the partnership debts. *In re R. F. Duke & Son,* (D. C. Ga. 1912) 199 Fed. 199.

The question whether or not an adjudication against a partnership and not against the individual members thereof will draw their individual estates into administration as partnership funds, is one on which the courts are not yet agreed. The court in the principal case regarded *Francis* v. *McNeal,* 186 Fed. 481, 108 C. C. A. 45, as controlling. In that case the court said, "A partnership is a legal entity which may be adjudged a bankrupt irrespective of an adjudication against any of its members; but in an involuntary proceeding, where the act of bankruptcy charged is one that involves insolvency of the partnership, there can be no adjudication against it unless it and all of its members are insolvent, and in such a case, though the adjudication be against the partnership only, or against the partnership and some, but not all, of its members, the estates of all its members are drawn into the proceedings for administration." A contrary view is taken in the case of *In re Bertenshaw,* 157 Fed. 363, 85 C. C. A. 61, in which the court held that an adjudication against a partnership, which does not also include the partners individually, will not draw over their estates for the liquidation of the partnership debts. For a discussion of the questions arising in these cases, see 10 MICH. L. REV. 215. The principal case, adopting the view taken in *Francis* v. *McNeal,* goes a step further, in that it makes the rule apply to the estate of a partner engaged chiefly in an exempt occupation, and thus practically subjects to involuntary bankruptcy the estate of a person who is engaged in an occupation which is declared by § 4b of the Bankruptcy act to exempt its members from involuntary proceedings.

BANKRUPTCY—WHO EXEMPT—OCCUPATION AT TIME OF COMMITTING ACT OF BANKRUPTCY.—Proceedings in involuntary bankruptcy were begun against Folkstad, who at the time of petition, and at the time of committing the alleged act of bankruptcy, was engaged solely in the tillage of the soil. The debts on which the creditors proceeded, however, had been contracted by him while he was engaged in mercantile business. *Held,* that the occupation at the time of committing the alleged act of bankruptcy governs, and that Folkstad, being at that time in an occupation exempt from involuntary bankruptcy, cannot be adjudicated a bankrupt. *In re Folkstad* (D. C. Mont. 1912) 199 Fed. 363.

The court said, "An act is an act of bankruptcy for the reason that he